

HOUSE JOURNAL.

THIRTY-EIGHTH LEGISLATURE, SECOND CALLED SESSION

PROCEEDINGS.

FIRST DAY.

Hall of the House of Representatives,
Austin, Texas,

Monday, April 16, 1923.

In obedience to the proclamation of his excellency, Pat M. Neff, Governor of Texas, convening the Thirty-eighth Legislature to meet in special session at Austin, the seat of government, this, the 16th day of April, A. D. 1923, the members of the House of Representatives assembled in the Representative Hall and at 9 o'clock a. m., the House was called to order by Hon. R. E. Seagler, Speaker.

Speaker Seagler then directed the Clerk to call the roll.

The roll was called and the following members were present:

Abney.	Durham.
Amsler.	Edwards.
Arnold.	Faubion.
Atkinson.	Fields.
Avis.	Finlay.
Baker of Milam.	Fugler.
Baker of Orange.	Gipson.
Baldwin.	Green.
Barker.	Greer.
Barrett.	Hardin of Erath.
Beasley.	Harris.
Bell.	Henderson
Bird.	of Marion.
Bonham.	Henderson
Burmeister.	of McLennan.
Cable.	Houston.
Carpenter	Howeth.
of Matagorda.	Hughes.
Carter of Hays.	Irwin.
Chitwood.	Jacks.
Coffee.	Jennings.
Covey.	Johnson.
Cowen.	Kemble.
Culp.	Lackey.
Davenport.	Laird.
Davis.	Lane.
DeBerry.	LeMaster.
Driggers.	LeSturgeon.
Duffey.	Lewis.
Dunlap.	Loftin.
Dunn.	Looney.

McBride.	Rountree.
McDaniel.	Rowland.
McDonald.	Russell of Trinity.
McFarlane.	Sackett.
McKean.	Sanford.
McNatt.	Satterwhite.
Martin.	Shearer.
Mathes.	Simpson.
Maxwell.	Smith.
Melson.	Sparkman.
Merritt.	Stell.
Montgomery.	Stewart of Jasper.
Moore.	Stewart of Reeves.
Morgan	Storey.
of Liberty.	Stroder.
Morgan	Sweet.
of Robertson.	Teer.
Pate.	Thompson.
Patman.	Thrasher.
Patterson.	Turner.
Perdue.	Vaughan.
Pinkston.	Wells.
Potter.	Westbrook.
Quaid.	Wessels.
Quinn.	Wilmons.
Rice.	Wilson.
Robinson.	Winfree.
Rogers.	Young.

Absent.

Bobbitt.	Shires.
Brady.	Stevens.
Bryant.	Stewart
Dodd.	of Edwards.
Hardin	Stiernberg.
of Kaufman.	Strickland.
Lusk.	Williamson.

Absent—Excused.

Blount.	Hull.
Carpenter	Jones.
of Dallas.	Lamb.
Carson.	Merriman.
Carter of Coke.	Miller.
Collins.	Pool.
Crawford.	Pope.
Dielmann.	Price.
Dinkle.	Purl.
Downs.	Russell
Frnka.	of Callahan.
Harrington.	Wallace.
Hendricks.	

A quorum was announced present.

Prayer was then offered by Rev. J. C. Mitchell, Chaplain.

PROCLAMATION BY THE GOVERNOR.

The Speaker laid before the House and had read the following proclamation by the Governor:

Proclamation

By the Governor of the State of Texas.

Whereas, The Regular Session of the Thirty-eighth Legislature, and the First Called Session thereof, adjourned without providing sufficient revenue for the proper maintenance of our public schools, our eleemosynary asylums and our State government for the coming two years; and

Whereas, The State Treasury is now confronted with a deficiency which will aggregate approximately \$6,000,000, unless the Legislature at once makes provision for the raising of sufficient revenue to take care of this deficiency; and

Whereas, There are some real constructive legislative measures that ought to be enacted into law for the growth of Texas and the economic administration of the Texas government; now, therefore,

I, Pat M. Neff, Governor of the State of Texas, by virtue of authority vested in me by the Constitution of the State of Texas, in Article 4, Section 8, do hereby call the Thirty-eighth Legislature in extraordinary session to convene in the City of Austin, Texas, at 9 o'clock, Monday morning, April 16, A. D. 1923, for the following purposes, to-wit:

First. To provide sufficient funds to properly maintain our public schools, our eleemosynary asylums, and the Texas government.

Second. To make appropriations within the available revenue for the support and maintenance, for the coming two years, of our public schools, our eleemosynary asylums, and the State government.

Third. To invest the courts of Texas with effective authority to remove from office any officer against whom it can be proven in open court and before a jury that such officer has wilfully and corruptly failed and refused to enforce, as he took an oath to enforce, the laws of the country.

Fourth. To pass such laws as will make more effective the provisions of the Federal and State Constitutions

which prohibit the manufacture, the sale and the transportation of intoxicating beverages.

Fifth. To consider, and act upon, such other matters of vital and constructive importance as may be presented by the Governor pursuant to Article 3, Section 40, of the Constitution of Texas.

In testimony whereof, I have hereto signed my name officially, and caused to be impressed hereon the seal of the State, at the City of Austin, Texas, this the 7th day of April, A. D. 1923.

(Seal) (Signed) PAT M. NEFF,
Governor of Texas.

By the Governor:

(Signed) C. W. PAYNE,
Chief Clerk, Acting Secretary of State.

Filed in the office of Secretary of State this 7th day of April, A. D. 1923.

(Signed) S. L. STAPLES,
Secretary of State.

United States of America,
State of Texas.

I, S. L. Staples, Secretary of State of the State of Texas, do hereby certify that the attached and foregoing is a true and correct copy of the proclamation issued by Pat M. Neff, Governor of Texas, calling a Special Session of the Thirty-eighth Legislature to convene in the City of Austin, Texas, at 9 o'clock a. m. Monday, April the 16th, A. D. 1923, as said proclamation now appears of record in this department.

In testimony whereof, I have hereto signed my name officially, and caused the seal of the State to be hereon impressed at the City of Austin, Texas, this the sixteenth (16th) day of April, A. D. 1923.

(Seal) S. L. STAPLES,
Secretary of State.

TO NOTIFY GOVERNOR AND SENATE.

Mr. Quaid offered the following resolution:

Resolved, That the Speaker appoint two committees of three members each, one of said committees to notify the Governor and the other to notify the Senate that the House is now organized and ready for the transaction of business.

The resolution was read second time and was adopted.

In accordance with the above action, the Speaker announced the appointment of the following committees:

To notify the Governor: Messrs. Carpenter of Matagorda, Jennings and Russell of Trinity.

To notify the Senate: Messrs. Rountree, Bell and Robinson.

GOVERNOR NOTIFIED.

The committee appointed to notify the Governor that the House is organized and ready for the transaction of business appeared at the bar of the House, and, being duly announced, stated that they had performed the duty assigned them.

HOUSE NOTIFIED.

A committee from the Senate appeared at the bar of the House, and, being duly announced, notified the House that the Senate is now organized and ready for the transaction of business.

SENATE NOTIFIED.

The committee appointed to notify the Senate that the House is now organized and ready for the transaction of business appeared at the bar of the House and, being duly announced, stated that they had performed the duty assigned them.

PROVIDING FOR EMPLOYES OF THE HOUSE.

Mr. Quaid offered the following resolution:

Resolved, That the Speaker of the House shall appoint the following employees for the Second Called Session of the Thirty-eighth Legislature, to serve for such compensation as is hereafter provided:

One private secretary to the Speaker, \$7.50 per day.

One stenographer for the Speaker, \$6 per day.

One porter for the Speaker, \$3 per day.

One page for the Speaker, \$2.50 per day.

One assistant to the Journal Clerk, \$5 per day.

One assistant to the Calendar Clerk, \$5 per day.

One assistant to the Sergeant-at-Arms, \$6 per day.

One superintendent of the House, \$5 per day.

One warrant clerk, \$5 per day.

One mailing clerk, \$5 per day.

One clerk, Contingent Expense Committee, also to act as stenographer for chairman of said committee and for Chief Clerk, \$5 per day.

One clerk to the Appropriations Committee, \$7.50 per day.

One stenographer to the Appropriations Committee, \$6 per day.

One assistant Sergeant-at-Arms in gallery, \$5 per day.

Twenty-five expert stenographers, \$5 per day each.

Four committee clerks, \$5 per day each.

Twenty-one pages, \$2.50 per day each.

One page for Mr. DeBerry, \$4 per day.

One bookkeeper to Sergeant-at-Arms, \$7.50 per day.

One clerk to Sergeant-at-Arms, \$5 per day.

One night watchman, \$5 per day.

One messenger to carry papers to Confederate Home, \$2.50 per day.

One messenger to carry papers to Confederate Woman's Home, \$2.50 per day.

One assistant to Enrolling Clerk and one assistant to the Engrossing Clerk, \$5 per day each.

One elevator man who shall receive \$4 per day.

Four regular porters, \$3 per day each.

Six special porters for two and one-half hours per day each, 40 cents per hour, under direction of Speaker.

One chief operator for voting machine, \$7.50 per day.

One assistant operator for voting machine, \$5 per day.

Be it further resolved, That it shall be the duty of the Speaker and he is hereby empowered to dispense with the services of any employe when in his judgment said employe is not further needed or for misconduct of any employe; and further, he shall have the power to appoint extra help when in his judgment it is needed.

The duties of the employes as hereinbefore mentioned shall be such as are usually required of the employes of previous Legislatures, and it shall be the duty of the stenographers and clerks to assist members of the House in their correspondence, preparation of bills, etc.

Any of the employes may be excused by the Speaker for cause deemed by him sufficient. Provided further, that any employe who shall absent himself without leave shall not receive any com-

pensation for the time missed during said absence.

The salaries of the employes shall begin when they are instructed to begin work by the Speaker.

The services rendered by employes under appointment by the Speaker before the assembling of the Second Called Session shall be paid at the same rate per day for the class of service performed.

The resolution was read second time and was adopted.

PROVIDING FOR POSTAGE FOR MEMBERS.

Mr. Moore offered the following resolution:

Resolved, That each member be allowed \$10 for postage stamps, and the Sergeant-at-Arms and the Chief Clerk be allowed \$10 each for postage stamps, and the Committee on Contingent Expenses and the Committee on Appropriations be allowed \$15 each for postage stamps to be paid out of the contingent fund of the House.

Resolved, That the postoffice box rent of the members of the House shall be paid out of the contingent fund of the House, upon approval of the Contingent Expense Committee.

Resolved, That all requisitions for paper and supplies necessary for the preparation of bills, for the enrolling and engrossing room, the minute books and blank paper for use of committees, the letterheads, envelopes, etc., to be used by the members or employes of the House to be made under the direction of the Committee on Contingent Expenses.

Resolved, That the chairman of the Committee on Contingent Expenses be authorized to rent typewriters for the use of stenographers and Enrolling Clerk and Engrossing Clerk of the House, and to purchase typewriter ribbons, the cost of same to be paid out of the contingent fund of the House.

Resolved, That the Sergeant-at-Arms shall be the custodian of all stationery and stationery supplies required by the House; that said supplies be obtained and disposed of and accounted for by the Sergeant-at-Arms as provided by Rule 3, Section 4, of the Rules of the Thirty-third Legislature.

The resolution was read second time and was adopted.

PROVIDING FOR COPIES OF HOUSE JOURNAL.

Mr. Stewart of Jasper offered the following resolution:

Be it resolved by the House of Representatives, That one thousand (1000) copies of the House Journal of each day be printed; one hundred to be delivered to the Senate, three copies to be placed on the desk of each member of the House each day, three copies to be delivered to the head of each State department, seventy-five copies to the State Library, one to the clerk of the Committee on Appropriations, and the remainder to be left with the Sergeant-at-Arms for distribution under the direction of the Speaker.

The resolution was read second time and was adopted.

PROVIDING FOR NEWSPAPERS FOR MEMBERS.

Mr. Moore offered the following resolution:

Resolved by the House of Representatives, That each member be allowed three daily newspapers during the Special Session of the Thirty-eighth Legislature, to be paid for out of the contingent expense fund of the House.

The resolution was read second time and was adopted.

EMPLOYES OF THE HOUSE.

The Speaker announced the appointment of the following employes of the House:

Private Secretary to the Speaker, Read Granberry.

Stenographer to the Speaker, Maud McDannell.

Page for the Speaker, Buster Davis.

Porter for the Speaker, William Pettit.

Assistant to the Journal Clerk, Miss Gussie Evans.

Assistant to the Calendar Clerk, Miss Gladys Nichols.

Assistant to the Sergeant-at-Arms, W. T. Vann.

Superintendent of the House, J. C. Adrian.

Warrant Clerk, Miss Lucy W. Read.

Mailing Clerk, Miss Frankie Matthews.

Clerk of the Committee on Contingent Expenses, Miss Kathleen Shoults.

Clerk to Committee on Appropriations, B. D. Garmon.

Stenographer to Committee on Appropriations, Hazel Van Patten.

Assistant to Sergeant-at-Arms in the Gallery, W. C. Nichols.

Bookkeeper to Sergeant-at-Arms, J. T. Hamilton.

Clerk to Sergeant-at-Arms, Aaron Cole.

Night Watchman, Charles S. Pipkin.

Messenger to Confederate Home, N. Hollinsworth.

Messenger to Confederate Woman's Home, W. H. McWilliams.

Assistant to Engrossing Clerk, Gus Michel.

Assistant to Enrolling Clerk, Hobson Green.

Elevator Operator, William Gerron.

Chief Operator of Voting Machine, L. Ledbetter.

Assistant Operator of Voting Machine, Loyd Basford.

Committee Clerks—Francis Cook, Earl F. Selman, J. A. Davis.

Page to Mr. Rice, W. E. Beathard.

Page to Mr. DeBerry, Frank Roach.

Stenographers—Miss O. D. Hughes, Miss Ora Taulbee, Miss Rubie Gillespie, Mrs. Oma Stanley, Miss Gussie Cottingham, Mrs. Lois Haltom, Miss Ella Bassist, Mrs. Uncas Johnson, Miss Marguerite Williams, Miss Bessie Minter, Miss Isabelle Sutherland, Miss Rubie Robertson, Miss Wanda Barnett, Miss Pearl Williams, Miss Anita Heberer, Miss Laura Aten, Miss Grace Johnson, Miss Ruby Turpin.

Pages—John Lee Pool, Glenn Bowen, Bertram Simmons, George Woodruff, Roy Meyer, Morris George, Neywood Roberdeau, Ernest Davis, W. T. Lindsey, Buster Vanpelt, Quentin Lacey, Langston Smith, Billey Moore, Huard Jones, Weldon Terrell.

MESSAGE FROM THE GOVERNOR.

The Speaker laid before the House and had read the following message from the Governor:

Governor's Office,

Austin, Texas, April 16, 1923.

To the Members of the Thirty-eighth Legislature, Second Called Session.

Gentlemen: You have been called in extraordinary session to deal with extraordinary problems. Among the several subjects calling for legislative consideration, none more urgently demands careful thought and decisive action than does the one of taxation. It must necessarily be studied from many angles. Upon the proper solution of this problem depends in no small degree efficient and orderly conduct of the public serv-

ice. Government and taxation are inseparably interwoven. They are interdependent.

There are two sources of revenue: one is property, the other is privilege. Growing out of a practice covering a long period of years, we are prone to look too much to property, and too little to privileges, each alike valuable possessions, from which to secure revenue for the support of the government. We have been educated to believe that tangible things, things which can be seen, like land, and not intangible things, earning factors in modern commercial life, are the taxable things with which to maintain our governmental institutions. As a result, land, taken as a whole, is paying too great a part of our tax burdens, and, in proportion, privileges are bearing too little. Tangible or intangible, visible or invisible, a profitable possession, whether land or privilege, is a valuable possession and should bear, proportionate to its value, a rightful share of the costs of the government which protects and makes valuable such possession.

During the past few years, comparatively speaking, on account of the development of the natural resources and other big interests, the whole fabric of our industrial life has been rewoven. Individual opportunity has given way to corporate monopoly. With the development of this new industrial day has come increasing demands upon the State for corporate privileges. Inasmuch as Texas furnishes a rich and ample field for the development of natural resources, and inasmuch as valuable rights pertaining thereto are received from the State, it is not an unreasonable exercise of the taxing power for the sovereign state, which furnishes this field and protects these rights, to impose a reasonable tax upon the earning value of these valuable possessions and privileges.

An interesting illustration, both of the value of privilege and of the extent to which corporate monopoly has grown, which should impress itself upon legislative thought, may be had by comparing the gross receipts of ten classified corporate industries, which for the year 1922, from operations in Texas, exceeded eight hundred millions of dollars, with little in excess of four hundred million dollars received during the same year by four hundred thousand farmers for their entire cotton crop, including the seed.

Franchise Tax.

There are approximately 13,000 corporations doing business at this time in the State of Texas. With the exception of a nominal flat franchise tax, only a small per cent of these corporations are taxed with reference to the value of the privilege received. Inasmuch as land is taxed upon value, frequently unsupported by earning capacity, there is no sound reason why privileges should be accorded a more lenient rule, especially when, as in the case of privilege, the tax does not adhere except upon value actually proved by actual earnings. Texas, under its nominal flat rate franchise tax, receives from her corporations, excepting a small per cent coming under the provisions of the gross receipts tax or intangible tax laws, less money than half a million dollars each year; while California, for illustration, under the taxing system based upon the value of the privilege conferred, receives from the same class each year, approximately three and one-half million dollars. Our franchise tax law should be amended to the end that these valuable privileges received by corporate interests from the sovereignty of the State, be taxed in proportion to the value of these corporate rights and franchise privileges. In this way taxes would be placed where they belong and the State's necessary revenue will be materially increased.

Gross Receipts Tax.

The present gross receipts tax law was enacted by the Legislature of 1907. Since its enactment the rate of tax imposed has not been changed. During the same period, however, the ad valorem tax upon property has been increased from 32 cents to 75 cents upon the one hundred dollars of assessed valuation. During the same time, the State's assessed valuation has increased from \$1,635,297,115 to \$3,379,872,796. It is therefore clearly seen that the present gross receipts tax law should be rewritten and the rates adjusted to present-day conditions.

Tax on Crude Oil, the State's Greatest Natural Resource.

As shown by the records in the Comptroller's Department, the production of crude oil in Texas for the year ending August 31, 1922, totaled 113,683,608 barrels, having an aggregate market

value of \$117,076,517. It is estimated that the big oil companies produce about 75 per cent of this annual oil output. As a matter of equity and as a matter of right, Texas has a claim against these oceans of oil found thousands of feet below her surface. Is the State of Texas to stand idly by and see this stream of gold flow out of her borders until the State is drained dry, and not require this enormous wealth to build its proportionate part of our schools, our public roads, and our eleemosynary institutions? Will the Legislature permit this great natural resource to make millionaires of a few and at the same time not do its part in paying for those worth-while things that make a State both great and good?

The daily papers of this State recently carried the statement that one oil company alone made, last year, a clear profit of \$50,000,000 out of crude oil, a natural resource.

Our neighboring States, Oklahoma and Louisiana, demand of their oil companies a reasonable compensation for the support of their respective governments. Shall the people of Texas continue to sleep at the switch while the oil trains pass by?

This oil industry is not confined to production alone. Frequently, through interlocking interests, and close corporate affiliations, the occupation of producing is intimately associated with the refining industry and the pipe line industry—the natural by-products of our oil wells. As parts of a whole, these separate industries should bear, in keeping with their values, a proportionate share of the costs of the government, under the protecting wings of which they create their wealth.

The Man of Wealth Who Stands Between.

Among the several activities of our big and busy industrial life there is frequently standing the middle man, who should not be overlooked in the legislative study of our tax problems. On the highway of commerce he stands between the cotton fields and the factory; the ranch and the meat shop; the oil well and its numerous wealth-producing by-products. This middle man may not be directly concerned in the original production of wealth, but in the handling of this produced wealth he makes his profits. Having in his possession, perchance, but little visible, physical property, he pays but little tax. He

may not produce cotton, yet as a broker his profits far exceed those of the tiller of the soil, who, by arduous labor, does produce it. He may not bore oil wells, yet in buying from the producers and selling to the pipe lines, the refineries, and other handlers of crude oil, he amasses his millions. He may not raise cattle on the ranch, but may be a potent factor in cutting down the price of cattle on the hoof and of running up the price of a roast in the meat market. In short, there are many men and industries earning enormous profits in the handling of capital vastly out of proportion to the value of their taxable physical property. Certainly this wealth, thus accumulated, should contribute its part to the support of the government.

Delinquent Taxes Should Be Collected.

Under our present inefficient tax law we have no effective way of collecting taxes. In justice to the State, and in justice to those who do pay their taxes, all past due taxes should be collected. As shown by the records, the delinquent taxes due on real estate alone aggregate in excess of \$6,000,000. Effective laws should be promptly enacted whereby these past due taxes could be collected, and the proceeds turned into the Treasury.

Equalization of Taxes.

Our State Constitution declares that, "taxation shall be equal and uniform," and that "all property in this State shall be taxed in proportion to its value." This language of the Constitution is definite and mandatory. It is, however, a matter of common knowledge that we have in this State no uniformity of assessed valuations. There can be no equality of taxation except that which is based upon uniformity of assessments.

Laws should be enacted whereby, for the purpose of the State tax levy, assessed valuations throughout the State shall be brought to a uniform standard. It should at all times be kept in mind, however, that no system of taxation may in truth be called just and equitable that does not equalize the tax burdens, not only those that pertain to property of the same value and character, but those also pertaining to property and valuable privileges granted to special interests by the State.

Present Status of Your State's Treasury.

Upon this the 16th day of April coincident with the beginning of your deliberations, the State's general revenue account shows a deficit amounting to \$780,406.55. In addition thereto, as shown by the record in the Comptroller's Department, there are outstanding legislative appropriation charges against general revenue, subject to demand between present date and August 31, 1923, aggregating \$6,318,690.85.

The total of expectant revenue to be derived from all sources during the same period, including receipts from tax collectors, departmental revenue and gross receipts taxes, will not exceed \$2,834,593.45, showing a deficit of revenue to meet outstanding obligations as of August 31, 1923, amounting to \$3,399,097.40. Any appropriations made by the Special Session to be available during the present fiscal year will, to such an extent, increase the debt shown. Assuming that for the Special Session the usual necessary appropriation to pay mileage and per diem of members, and contingent expense, will be \$85,000. This item included will bring the total deficit of general revenue as of August 31st, to \$3,484,097.40.

The total sum appropriated by the Regular Session of the Thirty-eighth Legislature was \$6,914,500, of which sum \$165,000 was for mileage, per diem and expense, and \$3,000,000 in aid of public free schools and since transferred from general revenue to the available school fund. Of the remainder appropriated, \$1,483,250 was made available during the present fiscal year; \$847,500 September 1st, 1923, to August 31, 1924, and \$1,418,750 September 1st, 1924, to August 31, 1925.

It is estimated that assessed valuations of all property subject to the ad valorem tax for the year 1923 will not exceed \$3,400,000,000. Without taking into account additional revenue, such as in your wisdom may be provided for, general revenue for the fiscal year September 1, 1923, to August 31, 1924, conservatively estimated will not exceed \$16,620,000. From this amount of prospective revenue must be deducted the deficiency as indicated, \$3,484,097, plus appropriations by the Regular Session, available September 1, 1923, to August 31, 1924, \$847,500; total, \$4,331,597, leaving a balance of \$12,288,403 to meet requirements of the general appropriation.

tion bills for maintenance of the State's government, including the judiciary, the several eleemosynary institutions, institutions of learning, executive and administrative departments and miscellaneous items, and such appropriations out of the general revenue as may be made in aid of the public free schools. Exclusive of miscellaneous items and appropriations in aid of the public free schools, recommendations submitted by the Board of Control, not including the State Highway Department, aggregate \$15,985,659, as against estimated revenue of \$12,288,403, indicating, based upon the figures submitted, a prospective deficit to general revenue at the end of the fiscal year August 31, 1924, of \$3,697,256.

Therefore it is obvious that the Legislature must either enact laws providing additional revenues or materially reduce the operating expense of the State government. We must make provision for our eleemosynary and educational institutions, including the public free schools, the judiciary and the executive and administrative departments of our government. The State should be placed upon a "Pay as you go" basis. Conservative thought and action will go far toward solving our present financial problem. In solving it, I feel confident of your earnest and patriotic co-operation. In the light of the above truths and in the spirit of co-workers, I submit for your consideration tax legislation on the following subjects:

1. A law by which, in keeping with their value, producers of crude oil, refineries and pipe line companies, shall pay to the State a tax commensurate with their accumulating profits derived from the State's economic wealth.

2. A law by which corporate franchise privileges be taxed upon a basis of the value of such rights received from the State.

3. A law amending the present gross receipts tax schedule of rates so as to conform with present-day earnings.

4. A law providing for a more comprehensive system of taxing inherited property with liberal exemption in favor of the wife, husband and lineal issue.

5. A law by which property of every character now subject to the ad valorem tax, yet escaping taxation, be introduced to the tax assessors and be made to pay its rightful share.

6. A law by which delinquent taxes may be impartially collected and the proceeds paid into the Treasury.

7. A law that will equalize, for the purpose of the State tax levy, property valuations.

8. An income tax law. Such a law may, and should be, designed especially to reach a considerable number of persons who, having little or no physical property to be taxed, yet in their particular fields, prosper far beyond the average citizen who is regularly taxed. Their children, like those of their tax-paying neighbors, are educated at public expense. They have equal protection of the law; they should bear their rightful share of the expenses of government.

It is to be hoped that these necessary revenue-producing measures may have priority over other legislative matters, in order that we may all know, at the earliest date possible, the length and width of our financial cloth from which we must necessarily cut our appropriation garment.

Respectfully submitted,
PAT M. NEFF,
Governor.

PROVIDING FOR AMENDMENT TO RULES OF THE HOUSE.

Mr. Satterwhite offered the following resolution:

Resolved by the House, That the Rules of the House be amended as follows:

1. Strike from Section 6 of Rule 4, after the word "enrolled," in line 6, the following: "They shall be immediately copied in a letter press copy book by the Enrolling Clerk, in the presence of the Committee on Enrolled Bills, and."

2. Add a new paragraph to Section 6 of Rule 4, which shall read as follows:

"The Enrolling Clerk shall note the following on every enrolled bill, which notation shall constitute the certification of the Speaker of the House, the Lieutenant-Governor, the Chief Clerk of the House, and the Secretary of the Senate as applied to their respective bodies:

"1. The date of final passage of the bill, and the vote by which the bill was finally passed, if a record vote was taken. If no record vote was taken, the fact shall appear in this notation. If the bill was amended in the house other than that in which it originated, this fact shall also be noted.

"2. The date of concurrence in amendments by the other house; and

the vote by which the concurrence was made shall appear as directed in (1) above, or

"3. The date of adoption of a conference committee report by both houses; and the vote on the adoption of the report shall appear as directed in (1) above."

3. Add to Section 7 of Rule 4, after the word "members" and before the comma the words "when ordered by the Speaker."

4. Add at the end of Section 4 of Rule 9 a new paragraph, which shall read as follows:

"The report of a minority of a committee on any bill may be submitted in the same general form as a majority report. The rule with reference to adverse minority reports appears as Section 7 of Rule 19. If the majority report is unfavorable and a minority favorable report is not filed within two days, the Calendar Clerk shall file the bill away as dead. If the favorable minority report is filed within two days the Calendar Clerk shall hold the bill ten days awaiting a motion to print. If the motion to print is carried the bill shall be printed and shall be entitled to a place on the calendar as if it had been reported favorably. If a motion to print is not made within ten days, the Calendar Clerk shall file the bill away as dead.

"If a local bill is reported adversely, it shall be subject to the same rules as other bills reported adversely, except that it shall be placed on the calendar if ordered not printed by the House."

5. Add at the end of Section 5 of Rule 8 the following:

"If it becomes evident to the House that a bill has been reported adversely by a committee without the author having had an opportunity to be heard, as provided in this rule, the House may, by a majority vote, order the bill re-committed, even though no minority report was filed in the time as prescribed elsewhere in these rules. This rule shall have precedence over that section of Rule 19 which provides that when a bill has been reported adversely it is not in order to recommit it, except by a two-thirds vote."

6. Add a new section to Rule 11, which shall read as follows:

"10. All members having the right to speak after the previous question has been ordered shall speak before the question is put upon the first proposi-

tion covered by the previous question. All votes shall then be taken in the correct order, and no vote or votes shall be deferred to allow any member to close on any one of the propositions separately after the voting has commenced."

7. Add a new section to Rule 12, which shall read as follows:

"10. When the result of a yea and nay vote is close, the Speaker may, upon the request of any member order a verification of the vote. During such verification no member shall change his vote unless it was erroneously recorded, nor may any member not having voted cast a vote. A verification should be called for immediately after the vote is announced, and the Speaker shall not entertain a request for a verification after the House has proceeded to the next question, or after a recess or an adjournment."

8. Strike out Sections 2 and 3 of Rule 12.

9. Rewrite Section 7 of Rule 12 as follows:

"7. While a yea and nay vote is being taken, or the vote is being counted, no member shall visit the Reading Clerk's table, or leave his seat."

10. Amend Section 3 of Rule 13 so that it shall hereafter read as follows:

"When a question is under debate no motion shall be received but

"(1) To fix the day to which the House shall adjourn.

"(2) To adjourn.

"(3) To take recess.

"(4) To lay on the table.

"(5) That a proposition lie on the table subject to call.

"(6) For the previous question.

"(7) To postpone to a day certain.

"(8) To commit or to refer.

"(9) To amend.

"(10) To postpone indefinitely.

"Which motions shall have precedence in the above order. A motion to strike out the enacting words of a bill shall have precedence over a motion to amend, and, if carried, shall be considered as equivalent to the rejection of the bill."

11. Add a new section to Rule 13, which shall read as follows:

"When a bill, resolution or other matter has been laid on the table subject to call, one legislative day's notice must be given before the proposition can be taken from the table, unless it be on the same legislative day, in which case it can be taken from the table at any time except when there is another matter pending before the House. A prop-

osition can be taken from the table only by a majority vote of the House."

12. Add a new section to Rule 20, which shall read as follows:

"5. Motions to amend shall have precedence in the following order:

"1. An amendment to strike out the enacting clause of a bill.

"2. Committee amendments offered from the floor to the body of a bill.

"3. Other amendments offered from the floor to the body of a bill.

"4. Amendments to the caption of a bill.

"If a bill is being considered section by section, or department by department, only amendments to the section or department under consideration shall be in order. After all sections have been considered separately, the whole bill shall be open for amendment, except that an amendment seeking to strike out matter previously inserted and containing essentially no new proposition shall not be in order."

13. Add a new section to Rule 13, which shall read as follows:

"4. When several motions to recess or adjourn are made at the same period, the motion to adjourn carrying the shortest time shall be put first by the Speaker, and in that order until a motion to adjourn has been adopted or all voted on, and then the same procedure shall be followed for motions to recess."

14. Strike out Section 6 of Rule 13.

15. Add a new section to Rule 14, which shall read as follows:

"8. After the previous question has been ordered, no motion shall be in order until the question or questions on which it was ordered have been voted upon, except the motion for the call of the House, or motions incidental thereto, and the motion to reconsider the vote by which the previous question was ordered, and this motion to reconsider may be made only once, and that must be before any vote under the previous question has been taken. The motion to adjourn shall be in order after the previous question has been ordered and before the vote is taken on the pending question or questions if a roll call develops the fact that there is not a quorum present."

16. Amend Section 5 of Rule 14 so it shall hereafter read as follows:

"When the previous question is ordered on a motion to postpone indefinitely or to amend by striking out the enacting clause of a bill, the member moving to postpone or amend shall have

the right to close the debate on his motion or amendment, after which the mover of the proposition or bill proposed to be so postponed, or amended, or the member reporting same from the committee, as the case may be, or, in the case of the absence of either of them, any other member designated by such absentee shall be allowed to close the debate on the original proposition."

17. Add a new section to Rule 15, which shall read as follows:

"5. When the double motion to reconsider and table fails, the question shall then be on the motion to reconsider; and this motion to reconsider shall, without further action, be spread upon the journal, but it may be called up by any member if within the time prescribed in Section 2 of this rule."

18. Add a new section to Rule 17, which shall read as follows:

"4. A resolution that goes over to the next legislative day as unfinished business shall be taken up under the head of unfinished business before other unfinished business is considered, except privileged matters, and shall be considered until disposed of."

19. Amend Section 14 of Rule 19 so that it shall hereafter read as follows:

"14. When a bill on second reading is before the House it shall be read in full if demanded by any member, and this right cannot be denied him. When a bill is before the House on its third reading, any member may call for a full reading, but this reading may be dispensed with by a majority vote of the House."

20. Amend Section 6 of Rule 19, paragraph 4, by substituting a period for the semicolon in line two, and striking out the remainder of the sentence.

21. Amend Section 3 of Rule 20 by adding the following:

"After the previous question has been ordered, an amendment to the caption of a bill or joint resolution may be offered and voted upon immediately preceding the final vote on the bill or joint resolution at any reading."

22. Add a new section to Rule 20, which shall read as follows:

"6. Senate amendments to House bills must be concurred in by a two-thirds vote of the House, if the bill so amended is to go into immediate effect."

23. Add to Section 2 of Rule 22 the following:

"No special order shall be postponed to a day certain, except by a two-thirds

vote of the House, and when so postponed shall be considered as disposed of so far as its place as a special order is concerned."

24. Amend Section 1 of Rule 22 by adding a new sub-head under the seventh item, between sub-heads (4) and (5), which shall read as follows, and renumber the succeeding sub-heads accordingly:

"(5) Postponed bills to be laid before the House in accordance with Section 8 of Rule 13."

25. Rewrite Section 1 of Rule 23 as follows:

"1. No standing rule or order of the House shall be suspended except by an affirmative vote of two-thirds of the members present; nor shall any other business be considered on days devoted by these rules to and used in consideration of Senate bills except with consent of the Senate, or local bills except by unanimous consent, when there remains on the calendar any bill of either of these classes which may be considered under the rules. When the Senate and local bill calendar are clear, the House shall proceed with the regular order."

26. Add a new paragraph to Section 3 of Rule 23, which shall read as follows:

"The order of business as referred to in this section shall be considered the business on the Speaker's table as prescribed in the seventh item of Section 1 of Rule 22. In case a bill goes over as unfinished business to a suspension day it shall be disposed of before the suspension calendar is taken up."

27. Add a new section to Rule 15, which shall read as follows:

"6. A motion to reconsider shall be debatable only when the question to be reconsidered is debatable. The fact that the previous question was in force before the vote on a debatable question was taken shall not be held against a debate on the reconsideration of the question."

28. Amend Section 3 of Rule 23 by adding after the word "session," in line 6, a comma and the words "Sundays excepted."

29. Rewrite the last paragraph in sub-section (a) of Rule 16 as follows:

"When a quorum is shown to be present, the House may proceed with the matters upon which the call was ordered, or may enforce and await the attendance of as many of the absentees as it desires to have present. If the House decides to proceed, the Sergeant-at-Arms shall not be required to bring in other

absentees unless so ordered by a majority vote of the House."

30. Amend Section 2 of Rule 13 by striking out the period at the end of the section and inserting the following: "unless the previous question has been ordered, in which case the motion can only be withdrawn by unanimous consent."

The resolution was read second time and was referred by the Speaker to the Committee on Rules.

MESSAGE FROM THE SENATE.

Senate Chamber,
Austin, Texas, April 16, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. C. R. No. 1, Relating to an invitation extended to the Legislature by the Houston, Texas, Chamber of Commerce, inviting the Legislature to visit Houston on April 21st and 22nd.

S. C. R. No. 2, Extending an invitation to the Hon. E. Lee Tinkle, Governor of the State of Virginia, to address the Legislature at any time convenient to him.

Respectfully,

RICHARD BLALOCK,

Assistant Secretary of the Senate.

INVITATION TO MEMBERS TO VISIT HOUSTON AND SAN JACINTO BATTLEFIELD.

The Speaker laid before the House, for consideration at this time, the following resolution offered by the Representatives from Harris county:

Whereas, The Chamber of Commerce of Houston, Texas, has, through its Representatives in the Thirty-eighth Legislature, extended the following invitation:

"No more important day is recorded on the calendar of Texas than the 21st of April, important because it commemorates the birth of this wonderful commonwealth, the home of an industrious, capable and liberty-loving people.

"It is proper that the day commemorating not only the emancipation of Texas from the rule of Mexico but the birth of the Republic which gave to the present citizenship of Texas the opportunities that are theirs in the territory wrested from Mexico as a result of the battle which took place on the battle-

field of San Jacinto, should be properly celebrated, and we take pleasure in requesting that the Representatives from Harris county extend to the members of the House of Representatives an invitation to be our guests in Houston on Saturday, April the 21st, and Sunday, April the 22nd, 1923, and to join with us in a public recognition of the services rendered to the State of Texas by those hardy pioneers who, by their intrepid action and their valor, contributed so materially to the establishment of what is today the State of Texas.

(Signed) Houston Chamber of Commerce, by Wm. A. Wilson, President; The City of Houston, by O. F. Holcombe, Mayor; Sons of the Republic of Texas, by Frank M. Gossett, Chairman."

Whereas, Saturday, April 21, 1923, is the anniversary of the Battle of San Jacinto, at which time the State of Texas gained forever her liberties as a republic; therefore, be it

Resolved, That in commemoration of this great achievement we accept the invitation to visit the sacred spot and join in the celebration commensurate with the ideals and liberties of our civilization, which have been founded for the perpetuity and glory of all of the institutions and government of our great State.

Signed—Winfree, Arnold, Turner, Rogers, Cowen.

The resolution was read second time.

On motion of Mr. Irwin, the resolution was adopted by a rising vote.

The Speaker laid before the House, for consideration at this time, the following resolution:

S. C. R. No. 1. Inviting members to visit Houston and San Jacinto Battlefield.

Whereas, The Houston Chamber of Commerce, the City of Houston and Sons of the Republic of Texas have extended an invitation to the Thirty-eighth Legislature to visit Houston and the Battle Field of San Jacinto on Saturday, April 21, 1923, as guests of the City of Houston, and to furnish a special train free of charge to the members of the Legislature and their families from Austin to Houston and return, as well as a trip to the Battle Field of San Jacinto. Now, therefore be it

Resolved by the Senate of Texas, the House concurring, That the Thirty-eighth Legislature accept the invitation of the Houston Chamber of Commerce, the City of Houston and the Sons of the Republic of Texas, to visit Houston on

Saturday, April 21, 1923, leaving on a special train Friday, spending Saturday in Houston, and leaving Houston Sunday afternoon on a special train for Austin.

The resolution was read second time and was adopted.

INVITING HON. E. LEE TINKLE TO ADDRESS THE LEGISLATURE.

The Speaker laid before the House, for consideration at this time, the following resolution which was adopted:

S. C. R. No. 2, Inviting Hon. E. Lee Tinkle, Governor of Virginia, to address the Legislature.

Whereas, the Hon. E. Lee Tinkle, Governor of the State of Virginia, is now in the State of Texas as a guest in the City of Houston; therefore, be it

Resolved by the Senate, the House concurring, That the said E. Lee Tinkle, Governor of the State of Virginia, be and he is hereby invited to address the Second Called Session of the Thirty-eighth Legislature at any time convenient to him.

Signed—Murphy, Bailey.

HOUSE BILLS ON FIRST READING.

The following House bills, introduced today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

By Mr. Coffee:

H. B. No. 1, A bill to be entitled "An Act levying an occupation tax upon the right and privilege of producing oil in this State by taking same from the earth; defining the words 'person,' 'market value' and 'oil,' levying such tax against those engaged in such production; requiring reports to be made in order to ascertain the amount of said tax due the State; prescribing penalties for failure to comply with the act requiring reports to be made, and requiring said tax to be paid within a certain time; making necessary provision for carrying into effect the act and accomplishing its purpose; amending Article 7383, Chapter 2 of Title 126 of the Revised Civil Statutes of 1911, as amended; and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Simpson:

H. B. No. 2, A bill to be entitled "An Act to levy an occupation tax upon

every person, firm, corporation or association of persons engaged in the business of operating interurban automobiles or interurban motor busses, who transport persons for hire, prescribing the rates of taxes, defining interurban automobiles and interurban motor busses, and declaring an emergency."

Referred to Committee on Roads, Bridges and Ferries.

By Mr. Melson and Mr. Greer:

H. B. No. 3, A bill to be entitled "An Act to appropriate five million dollars out of the general funds of the State to aid all public schools for the scholastic year beginning September 1, 1923, and ending in August 31, 1924, the same to be distributed as the available school fund is now distributed."

Referred to Committee on Appropriations.

By Mr. Patterson and Mrs. Wilmans:

H. B. No. 4, A bill to be entitled "An Act to amend Chapter 2 of Title 98, Revised Civil Statutes of Texas, 1911, by adding thereto Article 6057a, providing that, in addition to other methods provided in said chapter for the removal of officers, they may be removed by quo warranto proceedings brought by the Attorney General upon direction of the Governor; making the provisions of said chapter applicable to proceedings hereunder except where in conflict; providing that the district judge may temporarily suspend an officer against whom the petition is filed and appoint a person to discharge the duties of the office who shall not be required to give bond as provided in Article 6049 of such statutes; providing that the suspended officer shall receive the salary, compensation or fees until final judgment removing him, and that such salary, fees or compensation collected by the temporary officer shall be paid to the suspended officer, and that during appeal from a judgment removing an officer, such salaries, fees and compensation shall not be received by him unless he give a supersedeas bond therefor, and that an appeal shall not suspend the order temporarily removing such officer; providing that the temporary officer shall receive the same salary or compensation provided by law to be paid by the State out of an appropriation to the Governor for the enforcement of the law; fixing jurisdiction and venue of such suits; providing that

such officer may not be removed under this act for failure to enforce misdemeanor statutes, excepting laws pertaining to gambling or prostitution, and declaring an emergency."

Referred to Judiciary Committee.

By Mr. Quaid:

H. B. No. 5, A bill to be entitled "An Act making appropriation to pay salaries of judges, and the support of the Judicial Department of the State government for the two years beginning September 1, 1923, and ending August 31, 1925."

Referred to Committee on Appropriations.

By Mr. Satterwhite:

H. B. No. 6, A bill to be entitled "An Act making an emergency appropriation for the Adjutant General of this State, made necessary by emergencies arising in declaring martial law in this State, and declaring an emergency."

Referred to Committee on Appropriations.

By Mr. Henderson and Mr. Moore:

H. B. No. 7, A bill to be entitled "An Act to appropriate six million dollars (\$6,000,000) out of the general funds of the State to aid all the public schools for the scholastic years beginning September 1, 1923, and ending August 31, 1925, the same to be distributed as the available school funds are now distributed."

Referred to Committee on Appropriations.

By Mr. Patman, Mr. Cable and Mr. Greer:

H. B. No. 8, A bill to be entitled "An Act to provide for uniformity and equality in taxation; providing for equalization of values for State purposes as between the different counties through a central State agency; conferring upon the central agency, the State Tax Equalization Board, the necessary authority and duties; the creation of said board to be composed of nineteen members, one member to be elected by the people from each congressional district, and the State Tax Commissioner; providing for notice and hearing in arriving at taxable values by county boards of equalization; giving the State Tax Equalization Board power to raise, lower, and approve total or aggregate values in the county for State purposes, but providing, however,

that the aggregate value of all property in the State shall not be increased over the assessed value as submitted to the State board in the tax rolls of the different counties; giving the State board authority to procure information, evidence and testimony in order to arrive at true values for State purposes; providing for judicial ascertainment of correctness of the taxable values as found by the State and the county boards; enacting provisions necessary and incident to the subject and purpose of this act; amending Articles 7547, 7534, 7577 and 7613, Revised Civil Statutes of 1911; making the necessary changes in the laws relative to taxation and assessments and the listing of property, and changing the necessary dates for the performance of acts and things relative thereto, so as to conform to the changes and requirements of this act; defining person as used in this act; declaring the rule of construction as to any invalid provision, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Rountree:

H. B. No. 9, A bill to be entitled "An Act authorizing the board of directors to purchase additional lands adjacent to the A. & M. College of Texas, the title to said lands to be taken in the name of the board of directors and their successors, and said lands to be subject to the control of said board of directors; said lands comprising approximately three hundred and eighty-three (383) acres in several tracts whose ownership or description is herein indicated; providing for the purchase from the different owners and authorizing condemnation proceedings in case the price of the several tracts cannot be agreed upon between the respective owner and said board of directors; providing the manner of drawing vouchers and approving the title of said lands by State officials, making an appropriation for the purchase of said lands out of the general revenues, and declaring an emergency."

Referred to Committee on Appropriations.

By Mr. Smith:

H. B. No. 10, A bill to be entitled "An Act to tax property passing by will or by descent or by grant or gift taking

effect on the death of the grantor or donor; providing for the collection of such tax, and repealing Articles 7487, 7488, 7489, 7490, 7491, 7492, 7493, 7494, 7495, 7496, 7497, 7498, 7499, 7500, 7501 and 7502, Revised Civil Statutes of Texas, 1911; also repealing Chapter 21 of the Acts of the First Called Session of the Thirtieth Legislature, Chapter 166 of the Acts of the Regular Session of the Thirty-fifth Legislature, and Chapter 164 of the Acts of the Regular Session of the Thirty-sixth Legislature, and repealing all laws in conflict herewith, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Bonham:

H. B. No. 11, A bill to be entitled "An Act to provide a more efficient method for the collection of delinquent taxes on land; providing compensation for the county attorney and other officials for service rendered in collecting such taxes; further providing for the employment of a special attorney to assist in collecting such taxes, amending Section 1 of Chapter 147 of the Acts of the Regular Session of the Thirty-fourth Legislature as amended by Section 1 of Chapter 64 of the General Laws passed at the Second Called Session of the Thirty-sixth Legislature, amending Section 2 of Chapter 147 of the General Laws of the State of Texas passed at the Regular Session of the Thirty-fourth Legislature; amending Articles 7688, 7689, 7691, 7692, 7696, 7699; repealing Article 7687 of the Revised Civil Statutes of the State of Texas of 1911, and Section 3, Chapter 147, of the General Laws of the State of Texas, passed at the Regular Session of the Thirty-fourth Legislature as amended by Section 2, Chapter 64, of the General Laws of the State of Texas passed by the Second Called Session of the Thirty-sixth Legislature; adding to Chapter 13 of Title 126 of the Revised Statutes of Texas of 1911 a new article to be known as Article 7689a, limiting the defenses that may be urged in defense of a suit for delinquent taxes; repealing all laws in conflict with the provisions of this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Lackey, Mr. Rountree, Mr. Sackett, Mr. Culp, Mr. Henderson of McLennan, Mr. Teer, Mr. Faubion, Mr.

Quaid, Mr. Storey, Mr. Carpenter of Dallas and Mr. Davenport:

H. B. No. 12, A bill to be entitled "An Act providing for uniformity and equalization of taxation; conferring upon the State Tax Board general supervision over the administration of the laws relating to taxation and over assessors and collectors of taxes and county commissioners courts sitting as boards of equalization, to the end that assessments of all classes of property for purposes of State taxation shall be made relatively just and equal in the several counties of the State; providing for the review by such State Tax Board of the aggregate assessments of the various classes of property in the several counties and empowering it to raise or lower the valuation of any and all classes of property in any county or counties for purpose of State taxation; prescribing the duties of tax assessors and collectors and the county judge and county commissioners with reference to equalization for purposes of State taxes; providing for a hearing and notice before fixing valuations by the State Tax Board; providing for a hearing and notice by the county board of equalization before carrying into effect the orders of the State Tax Board with reference to valuations; authorizing the county commissioners court to adopt the valuation fixed in compliance with the orders of the State Tax Board for purposes of taxes other than State taxes and permitting it to adopt a different valuation for purposes of State taxes if it elects to do so; enacting provisions necessary and incident to the subject and purpose of the act; amending Articles 7580 and 7350 of the Revised Civil Statutes of Texas; making the necessary changes in the laws relating to the duties of tax assessors, tax collectors and county boards of equalization, and specifying and fixing dates for the performance thereof, so as to carry into effect the provisions of the act; requiring the tax collector in assessing taxes under provisions of law authorizing him to do so to conform to the orders and instructions of the State Tax Board, and making it unlawful for tax collectors to collect any State taxes or other taxes until there has been delivered to them a tax roll in which the State taxes show to have been extended on valuations complying with the orders of the State Tax Board; providing for mandamus suits by the State Tax Board and prescribing procedure therein and rules governing appeals therefrom; extending

time for payment of taxes without penalty if rolls are not completed by the end of the year; authorizing the State Tax Board to prescribe forms, and to require the descriptions of real estate, and to require that improvements be listed separately from lands and lots on which they are situated in making assessments; providing for the removal of any member of the State Tax Board, assessor or collector of taxes or county judge or county commissioner who shall wilfully fail or refuse to comply with the provisions of the act; declaring the rule of construction in case of invalidity of any provision of the act; providing the time when the act shall take effect, and repealing all laws or parts of laws in conflict herewith."

Referred to Committee on Revenue and Taxation.

By Mr. Smith:

H. B. No. 13, A bill to be entitled "An Act to appropriate \$200,000 out of the general revenue fund to be used in paying interest on warrants legally drawn against the general revenue fund when said warrants cannot be paid upon presentation to the State Treasurer and drawn between the dates of April 20, 1923, and March 15, 1924, and repealing all laws in conflict with this act, and declaring an emergency."

Referred to Committee on Appropriations.

By Mr. Smith:

H. B. No. 14, A bill to be entitled "An Act providing for the collection of delinquent occupation, franchise, inheritance and insolvent taxes and other money due the State, and providing a means for collecting such taxes, repealing all laws in conflict with this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

BILL RE-REFERRED.

On motion of Mr. Simpson, House bill No. 2 was withdrawn from the Committee on Roads, Bridges and Ferries and referred to the Committee on Revenue and Taxation.

MESSAGE FROM THE SENATE.

Senate Chamber,
Austin, Texas, April 16, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to

inform the House that the Senate has passed the following bills:

S. B. No. 1, A bill to be entitled "An Act making appropriations to pay the per diem and mileage of members and per diem of officers and employes of the Second Called Session of the Thirty-eighth Legislature of the State of Texas; to pay the unpaid warrants held by members, officers and employes of the Regular Session of the Thirty-eighth Legislature; to pay the per diem of the employes for post-session work of the Regular Session of the Thirty-eighth Legislature; to pay the per diem of members, officers and employes for the pre-session work of the Second Called Session of the Thirty-eighth Legislature, convened on the 16th day of April, 1923, by proclamation of the Governor; providing how accounts may be approved, and declaring an emergency."

S. B. No. 2, A bill to be entitled "An Act making appropriations to pay the contingent expenses of the Second Called Session of the Thirty-eighth Legislature of the State of Texas; to pay the contingent expenses of the post-session work of the Regular Session of the Thirty-eighth Legislature and to pay the contingent expenses of the pre-session work of the Second Called Session of the Thirty-eighth Legislature of the State of Texas, convened April 16, 1923, by proclamation of the Governor; providing how accounts may be approved, and declaring an emergency."

The Senate has passed Senate concurrent resolution No. 3, adopting the joint rules of the House and Senate of the Regular Session of the Thirty-eighth Legislature as the joint rules of the Thirty-eighth Legislature.

Respectfully,

RICHARD BLALOCK.

Assistant Secretary of the Senate.

LEAVES OF ABSENCE GRANTED.

The following members were granted leaves of absence on account of important business:

Mr. Jones, for today and remainder of week, on motion of Mr. Quaid.

Mr. Carter of Coke, for today and remainder of week, on motion of Mr. Lewis.

Mr. Dinkle, for today, on motion of Mr. Moore.

Mr. Hendricks, for today, on motion of Mr. Mathes.

Mr. Miller, for today, on motion of Mr. Maxwell.

Mr. Price, for today, on motion of Mr. Patman.

Mr. Downs, for today, on motion of Mr. Stewart of Jasper.

Mr. Crawford, for today and remainder of week, on motion of Mr. Abney.

Mr. Russell of Callahan, for today, on motion of Mr. Martin.

Mr. Carson, for today, on motion of Mr. Beasley.

Mr. Lamb, for today and remainder of week, on motion of Mr. Russell of Trinity.

Mr. Dielmann, for today, on motion of Mr. LeSturgeon.

Mr. Pope, for today, on motion of Mr. Shearer.

Mr. Purl and Mr. Hull, for today, on motion of Mr. Jacks.

Mr. Collins and Mr. Carpenter of Dallas, for today, on motion of Mr. Irwin.

Mr. Wallace and Mr. Harrington, for today, on motion of Mr. Beasley.

Mr. Pool, for today, on motion of Mr. Quinn.

The following members were granted leaves of absence on account of sickness:

Mr. Frnka, for today and remainder of the week, on motion of Mr. Abney.

Mr. Blount, for today, on motion of Mr. Dunlap.

Mr. Merriman, for today and remainder of the week, on motion of Mr. Quinn.

SENATE BILLS ON FIRST READING.

The following Senate bills, received from the Senate today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

S. B. No. 1—To the Committee on Appropriations.

S. B. No. 2—To the Committee on Appropriations.

RECESS.

On motion of Mr. Quaid, the House, at 11:40 o'clock a. m., took recess to 3 o'clock p. m. today.

AFTERNOON SESSION.

The House met at 3 o'clock p. m. and was called to order by Speaker Seagler.

EMPLOYES OF THE HOUSE.

The Speaker announced the appointment of the following employes of the House:

Stenographers—Miss Agnes Sheldon, Mrs. Norah Clagett, Miss Maude Nowline, Miss Fannie Daniels, Mrs. E. J. Adams.

Committee Clerk—O. P. Schoolfield.

Pages—Jay Brown, Jesse Hellums, Arnold Lawler, Paul Midkiff, Elliott Nelson.

Regular Porters—Milton Noble, M. T. Piper, Alexander Sampson, Isaiah Smith.

Special Porters—Jack Blocker, Billie Walker, Ben Perry, Joseph Brunson, Lewis Gilbert, Sylvester Bright.

BILLS ORDERED NOT PRINTED.

On motion of Mr. Quaid, Senate bills Nos. 1 and 2 were ordered not printed.

LEAVES OF ABSENCE GRANTED.

On motion of Mr. Rountree, Messrs. Henderson of Marion, Laird, Baldwin and Bonham, members of the Text Book Investigating Committee, were excused for balance of the day on account of important committee work.

SENATE BILL NO. 1 ON SECOND READING.

Mr. Quaid moved that the constitutional rule requiring bills to be read on three several days be suspended and that Senate bill No. 1 be placed on its second reading and passage to third reading and on its third reading and final passage.

The motion prevailed by the following vote:

Yeas—104.

Mr. Speaker.	Coffee.
Abney.	Cowen.
Amsler.	Culp.
Arnold.	Davenport.
Avis.	Davis.
Baker of Milam.	DeBerry.
Baker of Orange.	Driggers.
Barker.	Duffey.
Barrett.	Dunlap.
Beasley.	Dunn.
Bell.	Durham.
Bird.	Edwards.
Burmeister.	Faubion.
Cable.	Fields.
Carpenter	Finlay.
of Matagorda.	Gipson.
Carter of Hays.	Greer.
Chitwood.	Hardin of Erath.

Harris.
Henderson
of McLennan.
Houston.
Howeth.
Hughes.
Hull.
Irwin.
Jacks.
Jennings.
Johnson.
Lackey.
Lane.
LeMaster.
Lewis.
Loftin.
McBride.
McDaniel.
McDonald.
McFarlane.
McKean.
McNatt.
Mathes.
Maxwell.
Merritt.
Montgomery.
Moore.
Morgan
of Liberty.
Morgan
of Robertson.
Pate.
Patman.
Patterson.
Pinkston.
Pool.

Potter.
Quaid.
Quinn.
Rice.
Robinson.
Rogers.
Rountree.
Rowland.
Russell of Trinity.
Sackett.
Sanford.
Satterwhite.
Shearer.
Simpson.
Smith.
Sparkman.
Stell.
Stevens.
Stewart of Jasper.
Stewart of Reeves.
Stiernberg.
Stroder.
Sweet.
Thompson.
Thrasher.
Turner.
Vaughan.
Wells.
Westbrook.
Wessels.
Williamson.
Wilmons.
Wilson.
Winfree.
Young.

Absent.

Atkinson.	Looney.
Bobbitt.	Lusk.
Brady.	Martin.
Bryant.	Melson.
Covey.	Perdue.
Dodd.	Shires.
Fugler.	Stewart
Green.	of Edwards.
Hardin	Storey.
of Kaufman.	Strickland.
Kemble.	Teer.
LeSturgeon.	

Absent—Excused.

Baldwin.	Harrington.
Blount.	Hendricks.
Bonham.	Jones.
Carpenter	Laird.
of Dallas.	Lamb.
Carson.	Merriman.
Carter of Coke.	Miller.
Collins.	Pope.
Crawford.	Price.
Dielmann.	Purl.
Dinkle.	Russell
Downs.	of Callahan.
Frnka.	Wallace.
Henderson	
of Marion.	

The Speaker then laid before the House, on its second reading and passage to third reading,

S. B. No. 1. A bill to be entitled "An Act to make appropriation to pay the mileage and per diem of members and per diem of the employes of the Second Called Session of the Thirty-eighth Legislature of Texas."

The bill was read second time and was passed to third reading.

SENATE BILL NO. 1 ON THIRD READING.

The Speaker then laid Senate bill No. 1 before the House on its third reading and final passage.

The bill was read third time and was passed by the following vote:

Yeas—100.

Mr. Speaker.	Jennings.
Abney.	Lackey.
Amsler.	Lane.
Arnold.	LeMaster.
Atkinson.	Loftin.
Avis.	McBride.
Baker of Milam.	McDaniel.
Baker of Orange.	McDonald.
Barrett.	McFarlane.
Beasley.	McKean.
Bell.	McNatt.
Bird.	Mathes.
Burmeister.	Maxwell.
Cable.	Merritt.
Carpenter	Montgomery.
of Matagorda.	Moore.
Carter of Hays.	Morgan
Chitwood.	of Liberty.
Coffee.	Morgan
Cowen.	of Robertson.
Culp.	Pate.
Davenport.	Patman.
Davis.	Patterson.
DeBerry.	Perdue.
Driggers.	Pool.
Duffey.	Potter.
Dunlap.	Quaid.
Dunn.	Quinn.
Durham.	Rice.
Edwards.	Robinson.
Faubion.	Rogers.
Fields.	Rountree.
Finlay.	Rowland.
Gipson.	Russell of Trinity.
Greer.	Sackett.
Hardin of Erath.	Sanford.
Henderson	Satterwhite.
of McLennan.	Shearer.
Houston.	Simpson.
Howeth.	Smith.
Hughes.	Sparkman.
Hull.	Stell.
Irwin.	Stevens.
Jacks.	Stewart of Jasper.

Stewart of Reeves.	Wells.
Stiernberg.	Westbrook.
Storey.	Wessels.
Stroder.	Williamson.
Sweet.	Wilmans.
Thompson.	Wilson.
Thrasher.	Winfree.
Turner.	Young.
Vaughan.	

Absent.

Barker.	LeSturgeon.
Bobbitt.	Lewis.
Brady.	Looney.
Bryant.	Lusk.
Covey.	Martin.
Dodd.	Melson.
Fugler.	Pinkston.
Green.	Shires.
Hardin	Stewart
of Kaufman.	of Edwards.
Harris.	Strickland.
Johnson.	Teer.
Kemble.	

Absent—Excused.

Baldwin.	Henderson
Blount.	of Marion.
Bonham.	Hendricks.
Carpenter	Jones.
of Dallas.	Laird.
Carson.	Lamb.
Carter of Coke.	Merriman.
Collins.	Miller.
Crawford.	Pope.
Dielmann.	Price.
Dinkle.	Purl.
Downs.	Russell
Frnka.	of Callahan.
Harrington.	Wallace.

SENATE BILL NO. 2 ON SECOND READING.

Mr. Quaid moved that the constitutional rule requiring bills to be read on three several days be suspended and that Senate bill No. 2 be placed on its second reading and passage to third reading and on its third reading and final passage.

The motion prevailed by the following vote:

Yeas—101.

Mr. Speaker.	Bird.
Abney.	Burmeister.
Amsler.	Cable.
Arnold.	Carpenter
Atkinson.	of Matagorda.
Avis.	Carter of Hays.
Baker of Milam.	Chitwood.
Baker of Orange.	Coffee.
Barrett.	Culp.
Beasley.	Davenport.
Bell.	Davis.

DeBerry.	Pate.
Driggers.	Patman.
Duffey.	Patterson.
Dunlap.	Perdue.
Dunn.	Pinkston.
Durham.	Pool.
Edwards.	Potter.
Faubion.	Quaid.
Fields.	Quinn.
Finlay.	Rice.
Gipson.	Robinson.
Greer.	Rogers.
Hardin of Erath.	Rountree.
Harris.	Rowland.
Henderson	Russell of Trinity.
of McLennan.	Sackett.
Houston.	Sanford.
Howeth.	Satterwhite.
Hughes.	Shearer.
Hull.	Simpson.
Irwin.	Smith.
Jacks.	Sparkman.
Jennings.	Stell.
Lackey.	Stevens.
Lane.	Stewart of Jasper.
LeMaster.	Stewart of Reeves.
Loffin.	Stiernberg.
McBride.	Storey.
McDaniel.	Sweet.
McDonald.	Thompson.
McFarlane.	Thrasher.
McKean.	Turner.
McNatt.	Vaughan.
Mathes.	Wells.
Maxwell.	Westbrook.
Merritt.	Wessels.
Montgomery.	Williamson.
Moore.	Wilmans.
Morgan	Wilson.
of Liberty.	Winfree.
Morgan	Young.
of Robertson.	

Absent.

Barker.	LeStourgeon.
Bobbitt.	Lewis.
Brady.	Looney.
Bryant.	Lusk.
Covey.	Martin.
Cowen.	Melson.
Dodd.	Shires.
Fugler.	Stewart
Green.	of Edwards.
Hardin	Strickland.
of Kaufman.	Stroder.
Johnson.	Teer.
Kemble.	

Absent—Excused.

Baldwin.	Collins.
Blount.	Crawford.
Bonham.	Dielmann.
Carpenter	Dinkle.
of Dallas.	Downs.
Carson.	Frnka. F
Carter of Coke.	Harrington.

Henderson	Miller.
of Marion.	Pope.
Hendricks.	Price.
Jones.	Purl.
Laird.	Russell
Lamb.	of Callahan.
Merriman.	Wallace.

The Speaker then laid before the House, on its second reading and passage to third reading,

S. B. No. 2, A bill to be entitled "An Act making appropriation to pay contingent expenses of the Second Called Session of the Thirty-eighth Legislature."

The bill was read second time and was passed to third reading.

SENATE BILL NO. 2 ON THIRD READING.

The Speaker then laid Senate bill No. 2 before the House on its third reading and final passage.

The bill was read third time and was passed by the following vote:

Yeas—101.

Mr. Speaker.	Harris.
Abney.	Henderson
Amsler.	of McLennan.
Arnold.	Houston.
Atkinson.	Howeth.
Avis.	Hughes.
Baker of Milam.	Hull.
Baker of Orange.	Irwin.
Barrett.	Jennings.
Beasley.	Lackey.
Bell.	Lane.
Bird.	LeMaster.
Burmeister.	Lewis.
Cable.	Loffin.
Carpenter	McBride.
of Matagorda.	McDaniel.
Carter of Hays.	McDonald.
Chitwood.	McFarlane.
Coffee.	McKean.
Cowen.	McNatt.
Culp.	Mathes.
Davenport.	Maxwell.
Davis.	Merritt.
DeBerry.	Montgomery.
Driggers.	Morgan
Duffey.	of Liberty.
Dunlap.	Morgan
Dunn.	of Robertson.
Durham.	Pate.
Edwards.	Patman.
Faubion.	Patterson.
Fields.	Perdue.
Finlay.	Pinkston.
Gipson.	Pool.
Greer.	Potter.
Hardin of Erath.	Quaid.

Quinn.	Stewart of Reeves.
Rice.	Stiernberg.
Robinson.	Storey.
Rogers.	Teer.
Rountree.	Thompson.
Rowland.	Thrasher.
Russell of Trinity.	Turner.
Sackett.	Vaughan.
Sanford.	Wells.
Satterwhite.	Westbrook.
Shearer.	Wessels.
Simpson.	Williamson.
Smith.	Wilmans.
Sparkman.	Wilson.
Stell.	Winfree.
Stevens.	Young.
Stewart of Jasper.	

Nays—1.

Jacks.

Absent.

Barker.	Johnson.
Blount.	Kemble.
Bobbitt.	LeStourgeon.
Brady.	Looney.
Bryant.	Lusk.
Carpenter	Martin.
of Dallas.	Melson.
Carson.	Moore.
Covey.	Shires.
Dodd.	Stewart
Fugler.	of Edwards.
Green.	Strickland.
Hardin	Stroder.
of Kaufman.	Sweet.

Absent—Excused.

Baldwin.	Hendricks.
Bonham.	Jones.
Carter of Coke.	Laird.
Collins.	Lamb.
Crawford.	Merriman.
Dielmann.	Miller.
Dinkle.	Pope.
Downs.	Price.
Frnka.	Purl.
Harrington.	Russell
Henderson	of Callahan.
of Marion.	Wallace.

INVITATION TO HON. ROSCOE
POUNDS TO ADDRESS THE
LEGISLATURE.

Mr. Morgan of Robertson offered the following resolution:

Whereas, The Hon. Roscoe Pounds, Dean of the Harvard University Law School, is in the city; and

Whereas, Dean Pounds is a profound legal scholar of broad training at the bar and in the teaching profession; and

Whereas, He has gained international recognition as one of the leading law

school men in America; now, therefore, be it

Resolved, That the Hon. Roscoe Pounds be invited to address the Senate and House of Representatives in the Hall of the House of Representatives at 11:30 a. m., Tuesday, April 17, 1923; and be it further

Resolved, That the Chief Clerk be instructed to extend this invitation and report the reply.

Signed—Morgan of Robertson, Beasley, Robinson, Abney, Stewart of Reeves, Cowen, Jacks, Williamson, Burmeister, Irwin.

The resolution was read second time.

Question recurring on the resolution, yeas and nays were demanded.

The resolution was adopted by the following vote:

Yeas—70.

Abney.	Montgomery.
Avis.	Moore.
Barrett.	Morgan
Beasley.	of Robertson.
Bell.	Pate.
Bird.	Patman.
Burmeister.	Patterson.
Cable.	Pinkston.
Carpenter	Pool.
of Matagorda.	Quaid.
Chitwood.	Rice.
Coffee.	Robinson.
Cowen.	Rountree.
Davis.	Rowland.
Driggers.	Russell of Trinity.
Duffey.	Sackett.
Dunlap.	Sanford.
Dunn.	Satterwhite.
Durham.	Shearer.
Edwards.	Simpson.
Faubion.	Smith.
Finlay.	Sparkman.
Greer.	Stevens.
Henderson	Stewart of Reeves.
of McLennan.	Stiernberg.
Irwin.	Storey.
Lackey.	Stroder.
Lane.	Teer.
Loftin.	Thompson.
McBride.	Thrasher.
McDaniel.	Vaughan.
McDonald.	Westbrook.
McFarlane.	Williamson.
McKean.	Wilmans.
Mathes.	Wilson.
Maxwell.	Young.
Merritt.	

Nays—29.

Amsler.	DeBerry.
Arnold.	Fields.
Atkinson.	Gipson.
Baker of Milam.	Hardin of Erath.
Carter of Hays.	Houston.

Howeth.	Perdue.
Hughes.	Potter.
Hull.	Quinn.
Jacks.	Rogers.
LeMaster.	Stell.
Lewis.	Stewart of Jasper.
Looney.	Turner.
McNatt.	Wells.
Morgan	Wessels.
of Liberty.	Winfree.

Present—Not Voting.

Mr. Speaker.	Jennings.
Baker of Orange.	

Absent.

Barker.	Harris.
Bobbitt.	Johnson.
Brady.	Kemble.
Bryant.	LeSturgeon.
Covey.	Lusk.
Culp.	Martin.
Davenport.	Melson.
Dodd.	Shires.
Fugler.	Stewart
Green.	of Edwards.
Hardin	Strickland.
of Kaufman.	Sweet.

Absent—Excused.

Baldwin.	Henderson
Blount.	of Marion.
Bonham.	Hendricks.
Carpenter	Jones.
of Dallas.	Laird.
Carson.	Lamb.
Carter of Coke.	Merriman.
Collins.	Miller.
Crawford.	Pope.
Dielmann.	Price.
Dinkle.	Purl.
Downs.	Russell
Frnka.	of Callahan.
Harrington.	Wallace.

ADOPTING JOINT RULES.

The Speaker laid before the House, for consideration at this time, the following resolution:

S. C. R. No. 3, Adopting Joint Rules.

Resolved, That the Joint Rules of the House and Senate of the Regular Session of the Thirty-eighth Legislature be adopted as the Joint Rules of the Second Called Session of the Thirty-eighth Legislature.

The resolution was read second time and was adopted.

ADJOURNMENT.

On motion of Mr. Satterwhite, the House, at 3:25 o'clock p. m., adjourned until 11 o'clock a. m. tomorrow.

APPENDIX.

STANDING COMMITTEE REPORTS.

The following committees have filed favorable reports today on bills as follows:

Appropriations—Senate bills Nos. 1 and 2, House bill No. 5.

Revenue and Taxation—House bill No. 1.

SECOND DAY.

(Tuesday, April 17, 1923.)

The House met at 11 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Seagler.

The roll was called and the following members were present:

Abney.	Finlay.
Amsler.	Fugler.
Arnold.	Gipson.
Atkinson.	Green.
Avis.	Greer.
Baker of Milam.	Hardin of Erath.
Baker of Orange.	Harrington.
Baldwin.	Harris.
Barker.	Henderson
Barrett.	of Marion.
Beasley.	Henderson
Bell.	of McLennan.
Bird.	Hendricks.
Blount.	Houston.
Bonham.	Howeth.
Bryant.	Hughes.
Burmeister.	Hull.
Cable.	Irwin.
Carpenter	Jacks.
of Dallas.	Jennings.
Carpenter	Johnson.
of Matagorda.	Lackey.
Carson.	Laird.
Carter of Hays.	Lamb.
Chitwood.	Lane.
Coffee.	LeMaster.
Collins.	Loftin.
Covey.	Looney.
Cowen.	McBride.
Crawford.	McDaniel.
Culp.	McDonald.
Davenport.	McFarlane.
Davis.	McKean.
DeBerry.	McNatt.
Dinkle.	Martin.
Downs.	Mathes.
Driggers.	Maxwell.
Duffey.	Melson.
Dunlap.	Merritt.
Dunn.	Moore.
Durham.	Morgan
Edwards.	of Liberty.
Faubion.	Morgan
Fields.	of Robertson.